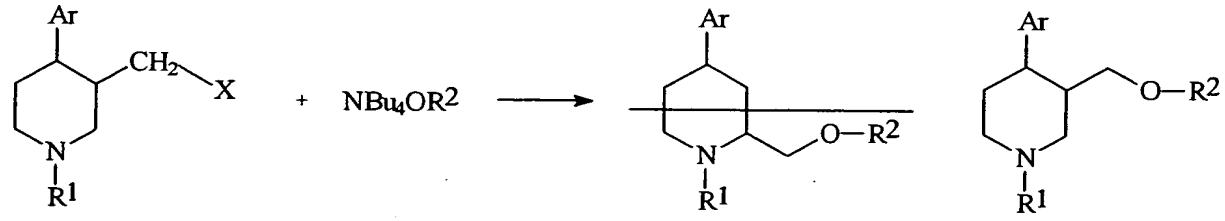
Listing of Claims

1. (currently amended) A process for preparing compound (VII) comprising reacting



(V) (VI) (VII) (VII)

compound (V) with compound (VI) in an organic solvent:

wherein

X is selected from the group consisting of halogen and

$-OSO_2R^3$;

Ar is phenyl optionally substituted by halogen, alkoxy or other inert group;

R^1 is selected from the group consisting of hydrogen, alkyl, aralkyl, alkaryl, alkyloxycarbonyl, aryloxycarbonyl and aryl alkoxycarbonyl;

R^2 is selected from the group consisting of aryl and heteroaryl, wherein any one or more of said aryl and heteroaryl are optionally substituted by the group consisting of alkyl, halogen, alkoxy, nitro, acylamino, methylenedioxy, alkyl sulfonyl, aryl sulfonyl, alkaryl sulfonyl and aralkyl sulfonyl; and

R^3 is selected from the group consisting of alkyl, aryl, aralkyl and alkaryl.

2. (original) The process of claim **1** wherein R^1 is methyl, Ar is fluorophenyl and X is selected from a group consisting of halogen, mesylate and tosylate.

3. (original) The process of claim **2**, wherein the fluorophenyl has a fluorine in a para position.

4. (original) The process of claim **1**, wherein the organic solvent is selected from the group consisting of toluene and isopropyl alcohol.

5. (original) The process of claim **1**, wherein the organic solvent is a dipolar aprotic solvent.

6. (original) The process of claim **5**, wherein the dipolar aprotic solvent is acetonitrile.

7. (currently amended) The process of claim **1**, wherein the yield is at least about 25%.

8. (original) The process of claim **7**, wherein the yield is at least about 55%.

9. (original) The process of claim **8**, wherein the yield is at least about 85%.

10. (Currently amended) The process of claim **1**, further comprising a step of replacing R^1 with a hydrogen in compound ~~VII~~ (VII).

11. (original) The process of claim **10**, wherein R^1 is a methyl group.

12. (original) The process of claim **11**, wherein the methyl group is removed by transformation to a carbamate followed by alkaline hydrolysis.

13. (original) A process for preparing N-methylparoxetine comprising reacting CIPMA with sesamol-tetrabutylammonium salt in an organic solvent.

14. (original) The process of claim **13**, wherein the yield is at least about 25%

15. (original) The process of claim **14**, wherein the yield is at least about 55%.

16. (original) The process of claim **15**, wherein the yield is at least about 85%.

17. (original) The process of claim **13**, wherein the organic solvent is selected from the group consisting of toluene and isopropyl alcohol.

18. (original) The process of claim **13**, wherein the organic solvent is a dipolar aprotic solvent.

19. (original) The process of claim **18**, wherein the dipolar aprotic solvent is acetonitrile.

20. (original) A process for preparing paroxetine comprising removing the N-methyl group of N-methylparoxetine prepared by the process of claim **13**.

21. (original) The process of claim **20**, wherein the N-methyl group is removed by transformation to a carbamate followed by alkaline hydrolysis.

22. (Currently Amended) An organic solvent consisting essentially of Sesamol tetrabutyl ammonium-salt in solution.

23. A process for preparing sesamol-tetrabutylammonium salt of claim **22** comprising contacting tetrabutylammonium ions with sesamol or sesamol ions in an organic solvent.

24. (original) The process of claim **23**, further comprising contacting in the presence of a base.

25. (original) The process of claim **23**, wherein the tetrabutylammonium ions are complexed with hydroxide ions.

26. (original) The process of claim **23**, wherein the organic solvent is an alcohol or a mixture of alcohols.

27. (original) The process of claim **26**, wherein the mixture comprises of isopropanol and methanol.

28. (Previously added) A process for preparing paroxetine comprising the step of reacting CIPMA with sesamol-tetrabutylammonium salt in an organic solvent to obtain an intermediate, and converting the intermediate to paroxetine.

29. (Currently added) The process of claim **28**, further comprising converting the paroxetine to a hydrochloride salt.

30. (Currently added) A residue of sesamol tetrabutyl ammonium salt prepared by evaporation of the organic solvent of claim **22**.

31. (Currently added) A process for preparing paroxetine comprising the step of reacting the sesamol-tetrabutylammonium salt of claim **30** with CIPMA in acetonitrile, toluene or isopropanol to obtain an intermediate, and converting the intermediate to paroxetine.

32. (Currently added) The process of claim **31**, further comprising converting the paroxetine to a hydrochloride salt.

33. (Currently added) The process of claim **1**, wherein stereochemistry of compound (VII) is the same as the stereochemistry of paroxetine.